File No. 463

19 35.

Collection No.

P 133

CS Mas 2/7/47 317

Office of the Resident

in Mysore.

Pros. Serial Nos. 1-13-15

S.N.2 disposed 4/10/47

Subject.

Double income-tax relief- United Kingdom and India (The Tobacco Manufacturers(India) Ltd., Bangalore.

Previous References.	Later References.
112/33	F. No. 1049/36
Indexed	'A' 18/7/45 4/10/47

NOTES AND PRECIS.

S.N.4 P.U.C.

Letter No.F-819 dated the 3rd December, 1932, fr
Collector and Assistant Commissioner of Income-tax,
Military Station, Bangalore.

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(3) The question raised in the P.U.C. is whether, ir
of an assessee whose income is subject to tax both i
and in England, relief from double taxation should b
in India on the total income assessed in India or or
the amount actually remitted to England and charged
there.

(4) The Central Board of Revenue have recently discu
question and decided that relief should be calculate
the income remitted to England: vide paras 5, 6 and
their Circular dated the 28th November, 1932.

(5) The Assistant Commissioner may be referred to th
Circular and advised to follow the instructions cont
in it. Draft submitted.

(From para 3)

9-1-33

11.1.33

Sd/-

Show to Resident/Assessee.

13/1

S.N.5. (F) Issued No.384, dated 17th January, 1933

Submitted.

Resident.

17.1

S.N.6
T.U.C.

115 of (K)
(1)

24 (K)

Letter No.F.3231 dated the 24th January
the Collector and Assistant Commissioner of
C. & M. Station, Bangalore.

The Commissioner's decision that relief
calculated on the remittances was based on th
that the difference between the incomes taxed
countries was due to the fact that only a par
profits earned in India was being remitted to
Kingdom and subjected to tax there - vide par
It is however now seen from the p.u.c. that t
profits are remitted to United Kingdom and th
difference in the income charged in the two c
due to the difference in the method of comput
income. If this is so, clause (a) of para 93
Income-tax Manual applies and relief should b
on the income assessed in India, as contended
Company. But the Income-tax Officer points o
United Kingdom authorities do not compute the
according to their rules and regulations, but
the actual amount of remittances and that rel
should therefore be given only on the amount
suffered double taxation. We do not appear t
cerned with the manner in which the United Ki
tax authorities compute the income of the Com
purposes of assessment in England; If all th
are being remitted to England, relief should,
be calculated on the income computed in India
clause (a). But as the Assistant Commissione
the question is not free from doubt and as th
involved is considerable, the matter may, if
referred to the Central Board of Revenue for
A draft is submitted for consideration.

P.N.Ayyar 9-3-34

7.3.'34

fecy

(2) It seems to me that the Company may succeed in their claim; but there I suppose, some element of doubt; but I don't know more (as slightly as

Clare

22.3.34.

Issued No. 2412, dated the 29th March 1934.

CORRESPONDENCE.

S.N.1

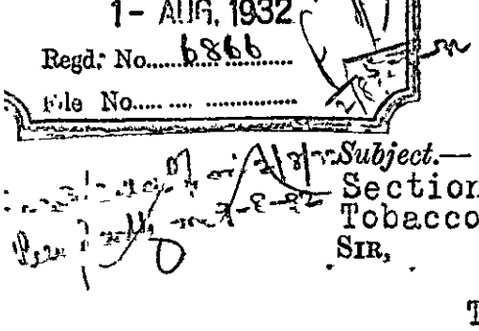
No. F/819.

Office of the
Collector and Assistant Commissioner of Income-tax,
Civil and Military Station, Bangalore,

Dated the 28th July *1932*.

From G.H. Cooke, Esq., M. C., I.C.S.,
Collector and Asst. Commr. of Income-Tax,
Civil and Military Station,
Bangalore.

To



The Secretary to the Resident
& Commissioner of Incometax,
Civil and Military Station, Bangalore.

Subject.— Incometax - refund in respect of Dominion Incom
Section 49 -claim on the basis of Indian assessment.-
Tobacco Manufacturers (India)-Ltd., Bangalore

Sir,

The above company was assessed for the Incometa
year 1931-32 on an income of Rs.8,65,973 from busines
Rs.91/- from interest on securities taxed, to incomet
amounting to Rs.1,31,925-9-0 including surcharge of
Rs.14,658-6-0 and to supertax of Rs.67,379-8-0 includ
surcharge of Rs.6,375-8-0.

8 65 973
91
1 32 24

In March 1932 the company produced a certificat
the effect that £58,029 or Rs.7,83,174 was subjected
Dominion incometax and relief at 1.4974 annas per rupee
Rs.7,83,174 or Rs.73,295-4-0 was allowed.

The company has now put in a further claim.for
Rs.7,757-8-0 claiming relief in respect of the full a
of Rs.8,66,064 though only Rs.7,83,174 was subjected
assessment in United Kingdom stating that 'Incometax
authorities, Calcutta have informed the Company that
Instructions have been received from the Central Boar
Revenue that all reliefs are to be computed on the In
assessment.

No circular to the above effect appears to have
received in this office. I have the honour to reque
therefore that a copy of the orders may be furnished

if available in your office, or (it may kindly be arranged to) obtain from the Central Board of Revenue a copy of the circular, if any, issued to the above effect.

The matter may kindly be treated as urgent as the Company is pressing me for the refund.

I have the honour to be,

Sir,

Your most obedient servant,

SM.

Collector & Asst. Commr. of Incometax.

28 JUL 1932

S.N. 3

No. F/819 Con.

Office of the
Collector and Assistant Commissioner of Income-tax,
Civil and Military Station, Bangalore,

Dated the 21st September 1932.

FROM G. H. Cooke, Esq., M. C., I. C. S.,
COLLECTOR AND ASST. COMMR. OF INCOME-TAX,
CIVIL AND MILITARY STATION,
Bangalore.

To

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
24 SEPT. 1932
Regd. No. 8619
Dy. No. 11/32

The Secretary to the Hon'ble the Resident in Mysor
and Commissioner of Income-tax, C & M. Station
Bangalore.

Subject.— Income-tax - refund in respect of dominion income-
section 49 - claim on the basis of Indian Assessme
The Tobacco Manufacturers (India) Ltd., Bangalore.

Nil 24/9/32

S.N. 2 (B)

Sir,

With reference to your letter No. 5932, dated 6th September 1932, I have the honour to forward herewith a copy of the letter received from the Company, from which it appears that when the matter was personally discussed by the Head Office of the Company, the Income-tax Office Companies District I, Calcutta, furnished the informatio with regard to the basis of the computation.

The Income-tax Officer, Companies District II, who was addressed by the Income-tax Officer, Bangalore, stat that the refund has to be allowed on the actual amount remitted. His reply to a further reference made to hi is awaited. The Income-tax Officer, Companies District Calcutta, is now being addressed. A further communi-cation will be made as soon as replies from these office are received.

I have the honour to be,
Sir,
Your most obedient servant,

23.9.32

COLLECTOR & ASST. COMMR. OF
INCOME-TAX, BANGALORE.

21/9

L

Copy of letter No.P.97, dated 15th September 1932, from the Branch Accountant, Tobacco Manufacturers, (Ind: Ltd., Bangalore, to the Income-tax Officer, C & M. Stat: Bangalore.

--:0:--

Refund in respect of D.I.T. Section 49.

With reference to your letter F/819 of the 7th ins and our conversation of today, we give below copy of a letter received from our Head Office, Calcutta, giving information you require:-

"Replying to your F/82 of the 8th instant, we have received no written communication from the Income Officer, Calcutta, with regard to basing reliefs in respect of D.I.T on the Indian Assessment; bu this has actually been done.
The matter was discussed personally with our Inco tax officer, who furnished the information with regard to the basis of computation.
If your I.T.O. requires confirmation of the above would suggest he writes to the Income-tax Officer Companies District I, Hare Street, Calcutta."

"TRUE COPY"

Collector & Asst. Commr.
of Income-tax, C & M.
Station, Bangalore.

E (1) 7/12 : S.N-4

4/5

No. F- 819

Office of the
Collector and Assistant Commissioner of Income-tax,
Civil and Military Station, Bangalore,

Dated the 3rd December 1932.

FROM
G. H. Cooke, Esq., M.C., I.C.S.,
COLLECTOR AND ASST. COMMR. OF INCOME-TAX,
CIVIL AND MILITARY STATION,
Bangalore.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
-7 DEC 1932
Regd. No. 10962
File. No. ... To 9/12

NJ Iyer
9-1-33

The Secretary to the Resident
and Commissioner of Income-tax,
Civil and Military Station, Bangalore.

Subject.— Income-tax - relief from double income-tax - Section 49 of the Act - basis of calculation - Tobacco Manufacturers (India) Ltd., Bangalore -
Sir, My letter No.F-819 dated the 21st September 1932.

S.N. 3.

Sir,

1) In continuation of my letter referred to above, I have the honour to forward herewith a copy of letter No.M.2/307, dated 5th August 1932 with its enclosure and No.748/M.2 dated 23rd November 1932, from the Income tax Officer, Companies District, Calcutta II. In his first letter, the Income-tax Officer, Companies Dist. II stated that refund has to be granted only on the amount remitted while in his second letter he changes his view and is of opinion that refund has to be granted on the Indian assessed income. No reason for the latter view is however given.

× Encl. 1.
+ Encl. 2

2) The Income-tax Officer, Companies District I, Calcut who is assessing the Tobacco Manufacturers Ltd., Calcutta was referred to in the matter as requested by the Company He simply refers me to para 93 of the Income-tax Manual. A copy of his reply is enclosed for perusal.

+ Encl. 3

Manual not furnished.

3) I doubt much whether we are to grant refund on the full amount of Indian profits even when only a portion of the profits is remitted and subjected to United Kingdom income-tax. If this procedure is adopted, the refund that may be granted under Section 49 may be much more than the tax paid in the United Kingdom. For example, in the case of Tobacco Manufacturers Ltd., the company will get an excess refund of Rs.3,869-8-0 for 1932-33 as shown in the annexed statement.

It has since been reported to us by [illegible] that it was only a portion of the profits remitted, but not which -

4) It appears that the refund should not be based on the Indian income irrespective of the amount remitted to the United Kingdom and subjected to tax there. I request therefore that, if you agree, the question may be referred to the Central Board of Revenue, if it has not been already done.

I have the honour to be,

Sir,

Your most obedient servant,

Collector and Assistant Commr. of Income-tax.

Statement

	Rs
Total income of the Tobacco Manufacturers Ltd., Bangalore for the year 1931-32 - assessment year 1932-33	11,73,265
Amount remitted to U.K. and assessed there	10,86,556
Tax payable in U.K. @ 5 sh per £	2,71,639
Relief from U.K. ½ of U.K. tax	1,35,819- 8- 0
Net tax paid to U.K.	1,35,819- 8- 0
Relief if calculated on the Indian assessed income irrespective of the amount remitted -	1,39.689- 0- 0
Saving to assessee	Rs3,869 - 8- 0

II Supposing that out of 11,73,265 only a lakh of rupe was remitted and subjected to U.K. assessment, the saving to assessee will be Rs1,27,189-0-0 as below:

Net tax payable to U.K at 2½sh per £ on 1,00,000 remitted & assessed.	12,500- 0- 0
Relief drom India on assessed income	1,39,689- 0- 0
Net saving	1,27,189- 0- 0

Encl. 1. 17

Letter No.M.2/307 dated 5th August 1932 from the Income-tax Officer, Companies District II, Calcutta to the Income-tax Officer, C. & M. Station, Bangalore.

With reference to your letter No.F.819 dated the 28th July 1932, I beg to send you a copy of the Board's latest Circular and to say that if you were to let me know the sources of income and the amounts on which tax was paid here and the sources and amounts on which tax was paid in the United Kingdom, I think, I would be in a better position to tell you what to do. If the income is from dividends or iterest on securities, then relief should be given on the lesser of the incomes taxed. Similarly, in case of remittance from here out of business profits, relief should be allowed on the actual remittance if it does not exceed the business profits here.

next page

Encl. 2.

Letter No.748/M.2 dated 23rd November 1932 from the Income-tax Officer, Companies District II Calcutta to the Income-tax Officer, C. & M. Station, Bangalore.

Refund under section 49 of the Income-tax Act XI of 1922 - Tobacco Manufacturers (India) Ltd.

With reference to your letter No.F.819 dated 28.7.32 and the subsequent correspondence resting with your letter dated 16th November 1932, I have the honour to say that the above company is assessed for its income in British India by the Income-tax Officer, Companies District I, Calcutta and not by me. I have looked into the file of the company and I find that you addressed a letter to the Income-tax Officer, Companies I, on 21-9-32, and that he replied to you referring to Para 93 of the Manual. Having gone through the whole case and having regard to the instructions in para 93 of the manual and the latest circular of the Board of which I sent you a copy, I should say that, if I had been you, I would have allowed the Company refund on 8,65,973, the total business income in the Civil and Military Station of Bangalore

Ref. mat. for

(Enclosure to Encl. 1) 18

Extract from Member's D.O. R.Dis. No.325-I.T/31 dated the 11th December 1931 to Commissioner. (Enclosure to letter No.M.2/307 dated 5th August 1932 from the Income-tax Officer Comapnies District II to the Income-tax Officer C. & M. station, Bangalore.

---

* * * *

We have now ascertained from Somerset House that the practice in the United Kingdom * * is to grant relief where there has been an assessment for the year A in the United Kingdom and also an assessment for the same year A in British India in respect of the same part of the assessee's income.

2. The "Same part of his income" must here be understood to mean simply his income from the same source, for example, his income from business in India irrespective of the fact that part of his income from business in India might actually be exempt from tax in one country but not in the other.

3. Variations such as I have just referred to, are covered by the expression "differences of basis of computation" in paragraph 93 on page 230 of the Income-tax Manual, 4th Edition. That expression also covers any variation between the practice in the two countries in regard to the period to which the income assessed for a given year actually relates.

4. In any case, the United Kingdom financial year is not exactly the same as ours but, apart from that, it is apparently possible on some cases for the assessment of the year A to be based on the income of the year A in the United Kingdom. The United Kingdom assessment in some cases may also, I think, still be based on the average income of more years than one. All that we have to consider is whether there has been in each country an assessment for the same year.

5. Since the United Kingdom law on the subject is the same as our own, and since the whole arrangement for doubl

9

relief between the two countries is based on an understanding arrived at between them with reference to which the provisions of the law in the two countries were drafted, since, further, it is essential that the two countries should work on the same lines, and there is no reason why we should be more rigid in our interpretation of the law than the Somerset House authorities, our practice should conform to theirs. It appears to me that the practice that I have described is what is contemplated by the Income-tax Manual and I myself thought that this was how the section was being worked.

Encl. 3

Copy of letter No.B.C.646, dated 25th October 1932 from the Income-tax Officer, Companies District (1) Calcutta, to the Income-tax Officer, C & M. Station, Bangalore, Regarding Tobacco Manufacturers (India) Ltd.,

With reference to your letter No. F/819, dated 21-9-32, I have the honour to refer you to para 93 of the Income-tax Manual regarding the matter.

"(C O P Y)"

C & M. Station, Bangalore.
3rd December 1932.

Income-tax Officer.

S. N. 5

No. 3884 Encl 1 — 17th Jan

From

Secretary to the Resident
& Commissioner of Income-tax.

To

The Collector and Assistant Comm
of Income-tax, C. & M. Stati
Bangalore.

Double Income-tax Relief - Unit
Kingdom and India - Section 49
the Indian Income-tax Act, 1922
Interpretation - Tobacco Manufa
(India) Ltd., Bangalore - Your
No.F-819 dated the 3rd December

S.N.4
~~P.4.C.~~

The Central Board of Revenue ha
recently decided that relief in Indi
should be given only on the amount r
to the United Kingdom and charged to
there and not on the whole of the in
computed in India - vide para ~~of~~ 8 o
Board's Circular No.35 of 1932 dated
28th November, 1932, copy enclosed.
Refund may be granted accordingly.

(L)

13

SECRETARY TO THE RESIDENT AN
COMMISSIONER OF INCOME-TAX.

Nayar
9-1-33

R.I 14/1/33

U R G E N T.

No. F.3231

S.N. 6

Office of the
Collector and Assistant Commissioner of Income-tax,
Civil and Military Station, Bangalore,

Dated the 24th January, 1934

FROM
G. H. COOKE, Esq., M.C., I.C.S.,
COLLECTOR AND ASST. COMMR. OF INCOME-TAX,
CIVIL AND MILITARY STATION,
Bangalore.

To

OFFICE OF THE RESIDENT IN MYSORE
BANGALORE.
26 JAN. 1934
Regd. No. 857
File. No.

The Secretary to the Hon'ble the Resident
in Mysore and Commissioner of Income-tax,
Civil and Military Station
Bangalore

Subject.—

SIR,

I have the honour to invite a reference to your No.348, dated the 17th January, 1933, in which you decided that the relief to be given to the Tobacco Manufacturers (India), Limited, should be based on th amount remitted to the United Kingdom and charged to tax there and not on the entire Indian income.

During the assessment for the current year, the Company represented that the relief should be given t them on the entire Indian income in view of the lates correction to the Income-tax Manual (Correction list No.1, page 251, paragraph 93-B). But it was pointed out to them that the correction referred to was only a reproduction of the orders contained in the Central Board of Revenue Circular No.35, dated the 26th Novem 1932 and that the decision of the Commissioner of Income-tax given last year was based on and referred that Circular.

In order, however, to make sure whether the Circ was properly applied to the case, the Tobacco Manufac ing Company were asked to furnish information as to w

only the profit as per their Revenue account and the amount of income-tax and super-tax charged in India are assessed in the United Kingdom. After a reference to their Head-Office in England, the Company informed the Income-tax Officer, that in no case are disallowan made in India added back with the exception of Indian Income-tax and that Indian Income-tax is added back only when profits are remitted to the United Kingdom, and double income-tax relief is claimed and not when such relief is not claimed. Please see copy of their letter enclosed herewith No.F/535 dated 16th November, 1933. Encl.1

It appeared clear from this that the United Kingdom authorities do not compute the income of the Compa according to their rules and regulations, but merely levy tax on the remittance made from India. In calculating the amount of this tax, the Indian income-tax is added back to the remittance made because relief from double income-tax is claimed. The Income-tax Officer, therefore, finally informed the Company that they are entitled to relief only on the amount that actually suffered double taxation and not on the whole of the Indian assessed income and asked them to pay th difference of the tax payable by the Company, viz., Rs.8,183/-.

(L) The Company, however, state that paragraph 5(d) of the Circular (Paragraph 93-(c) & (d) of the Income tax Manual) is intended to cover cases in which a part only of the Indian income is remitted to the United Kingdom and not when, as in their own case, the entire Indian income is remitted. A copy of their letter No.F/554, dated 14th December, 1933 is enclosed. Encl. 2

As the question does not appear to be free from doubt and as the claim now made by the Tobacco Company

if

S.N.

if allowed, will be opposed to the decision of th Commissioner communicated with his No.384, dated 17th January, 1933, I submit it again for your or If it is decided in favour of the Tobacco Company it may also be considered whether the refund shou be granted for 1932-33 also. The favour of very early orders are requested as additional funds to extent of Rs.8,183/- for 1933-34 and Rs.10,324/- fo 1932-33 (Vide statement A enclosed) will be requi under Refunds, if the relief is granted on the en income assessed in India.

S.N. 138 & 139 of (17)

Provision has since been made in the Budget to meet this expenditure, the [illegible] is withdrawn by the Commissioner. Encl:-3

I have the honour to be,

Sir,

Your most obedient servant,

25/1/34

ASST. COMMISSIONER OF INCOME-T.

MVS.

Encl. 1 6A

Letter No.F.535, dated the 16th November, 1933, f
the Tobacco Manufacturers(India) Limited, Bangalore, t
the Income-tax Officer, Civil and Military Station,
Bangalore.

With reference to your No.F.3231, dated 12th Sept
1933, we are advised by our Head Office that in no cas
are disallowances made in India, added back, with the
exception of Indian Income-tax, and then only under ce
circumstances.

When Profits are remitted to the U.K. and D.I.T. Relief is not claimed, the U.K. Income-tax is paid on such remittances without adding back Indian Income-tax

When Profits are remitted to the U.K. and D.I.T. Relief is claimed, then the authorities add back the Indian Income-tax.

When Dividends are declared, the U.K. authorities add back the Indian Income-tax, and there is no questi of adding back any other disallowance made by the Indi Income-tax authorities.

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"C O P Y"

ASST. COMMISSIONER OF INCOME-TAX.

MVS.

Encl-2 (6/

Letter No.F.554, dated the 14th December, 1933, fro
the Tobacco Manufacturers (India), Limited, Bangalore, t
the Income-tax Officer, C.& M.Station, Bangalore.

RELIEF FROM DOUBLE INCOME-TAX.

In continuation of the correspondence which has pass
between us on the subject of D.I.T.Relief, we have now h
further on this matter from our Calcutta Office who point
that the instruction with regard to Remittances does not
apply in our case as this is to take care of instances w
profits are made in India and only a proportion of same
remitted to the U.K. Our case does not come under this
category as all profits made by us are remitted to the U
and there become subject to U.K. Income-tax.

They ask us to point out that 93-B(c), and (d) in p
5 and 6 of the Circular 35 from the Central Board of Rev
are in respect of difference in income in the two countr
owing to the fact that part of the Profits are retained
one of the countries. As such is not the case with us,
the difference between the two amounts is mainly due to
disallowance in the Indian Assessment for wear and tear,
("Excess Depreciation"), they claim that you should be
guided by (a) of Instruction 93-B and grant us Relief o
the amount of the Indian Assessment.

We shall therefore be glad if, with this further in
mation before you, you will kindly look into this matte
and grant us Relief on the Indian Assessment, which is
understand the procedure being adopted by the Calcutta,
other, Income-tax Authorities.

---:0:---

"C O P Y"

ASST. COMMISSIONER OF INCOME-TAX.

MVS.

Encl -2

STATEMENT "A".

Computation of income for Indian assessment.

	1933-34. Rs.	1932-33. Rs.
Income, profits or gains as per Profit and Loss Account	8,21,679-10	7,87,572-12
Add expenditure of the nature of charity or presents	225--0	290--0
Income-tax or super-tax	2,90,119-14	2,98,983-10
Excess depreciation	68,398--0	86,347--0
Total ...	11,80,422--8	11,73,193--6
Income-tax on Interest on Calcutta Port Trust Debentures added ...	85-11	71-15
Total income assessed in India ...	11,80,508--3	11,73,265--5
Total income assessed in United Kingdom		
Income, profits or gains as per Profit and Loss Account	8,21,679-10	7,87,572-12
Add Income-tax or Super-tax	2,90,119-14	2,98,983-10
Total income assessed in United Kingdom ...	11,11,799--8	10,86,556--6
Refund on Indian assessed income	1,40,583	1,39,689
Refund on income remitted and assessed in United Kingdom	1,32,400	1,29,365
Difference	8,183	10,324

ASST. COMMISSIONER OF INCOME-TAX.

MVS

All Communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

S.N 7

No. 2412/En 3

FROM

Major C.G.N. Edwards, I.A.,

SECRETARY TO THE HON'BLE THE RESIDENT IN MYSO

& Commissioner of Income-tax, Civil and Militar
Bangalo

To

The Secretary,
Central Board of Revenue.

Dated, Bangalore, the 29/4 March

Subject.

Double Income-tax Relief - United Kingdom and India - Indian Income-tax Act (XI of 1922) - Section 49 - Interpretation - "The same part of his income" - The Tobacco Manufacturers (India) Ltd., Bangalore.

SIR,

.....

I have the honour to state that during the course of t assessment for the current year, the Tobacco Manufacture (India) Limited, Bangalore, claimed that relief from doul taxation should be calculated in their case on the entire income assessed in India. In order to ascertain whether case fell within clause (a) of paragraph 93-B of the Inco Manual, the Company was asked by the Income-tax Officer t furnish information as to why only the profit as per thei Revenue account and the amount of income-tax and super-ta charged in India were assessed in the United Kingdom. a reference to their Head-Office in England, the Company formed the Income-tax Officer that in no case were disall made in India added back, with the exception of Indian in tax, and that Indian income-tax was added back only when profits were remitted to the United Kingdom and double in tax relief was claimed, and not when such relief was not claimed. A copy of their letter No.p/535 dated the 16th November 1933 is enclosed. It appeared from this that t United Kingdom authorities did not compute the Company's

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income according to standard rules, but merely levied tax on the remittances made from India. In calculating the amount of tax, the Indian income-tax was added back to the remittance made, because relief from double income-tax was claimed. The Income-tax Officer therefore informed the Company that they were entitled to relief only on the amount which actually suffered double taxation, and not on the whol of the Indian assessed income.

2. The Company, however, do not accept the position, and contend that their case is covered by clause (a) of paragraph 93-B of the Income-tax Manual. A copy of their letter No.P/554 dated the 14th December 1933 is enclosed.

3. The Company have claimed relief for two years, 1932 and 1933-34; and if relief is calculated on the income asse in India, the additional amount of refund due to the Company will amount to Rs.10,324/- for 1932-33 and Rs.8,183/- for 1933-34 (vide statement 'A' enclosed).

4. It appears to me that the Company should succeed in their claim, for the reason that their entire profits are remitted to the United Kingdom, while the difference in the income charged in the two countries appears to be due only t differences in the method of computation; but as the quest is not free from doubt, and as the amount involved is consid able, I submit the case for the orders of the Central Board Revenue.

I have the honour to be,
Sir,
Your most obedient servant,

29/3

SECRETARY TO THE RESIDENT
&
COMMISSIONER OF INCOME-TAX.

PKH/26.3.

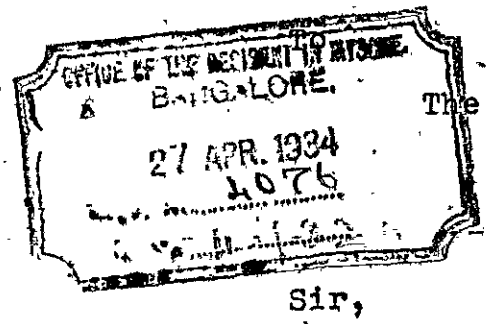
S. N. 8

D. A. Dis. No. 286-I.T./34.
CENTRAL BOARD OF REVENUE.
New Delhi, the 21st April 1934.

From

Mool Chand Khanna, Esqr.,

Offg: Secretary, Central Board of Revenue,



To The Secretary to the Hon'ble the Resident in Mysore
and Commissioner of Income-tax, Civil & Mili
Station, Bangalore.

Sir,

Double income-tax relief - United Kingdom and I
Section 49 - Tobacco Manufacturers (India) Ltd.
Bangalore. Your letter No. 2412/En 3, dated th
29th March 1934.

S. N. 7 & (K)

In reply to your letter quoted above, I am directed t
say that the Board agrees with the views expressed in para
4 of your letter.

I have the honour to be,

Sir,

Your most obedient servant,

M. C. Khanna

23. 4. 1934.
Offg: Secretary, Central Board of Revenu

J.P.S.

S.N. 9

3694-Enc2. 19-

D.A.Dis.No.286-I.T./34, dated the 21st April 1934, from the Central Board of Revenue, New Delhi.

S.N. 8 P.U.C.

S.N. 7 of K

A copy of the marginally note

together with a copy of that to wh

a reply is forwarded to the Collec

Asst. Commr. of Income-tax, C.& M.

Bangalore, with reference to his l

S.N. 6 of K

F.3231, dated the 24th January 193

Secretary to the Reside

S. Singaroyan
8-5-34

9.5.34

Very URGENT,

No. F.3231

Encls. Assessment records for 1932-33 & 1933-34 & a copy of the Judgment.

Early Copy 2.3.35

S.N.10

OFFICE OF THE ASSISTANT COMMI
INCOME-TAX, C. & M. STATI

Bangalore, the 2nd March

FROM

L. J. MacIver, Esq., I.C.S.,

ASSISTANT COMMISSIONER OF INCOME-TAX,
CIVIL AND MILITARY STA
BAN

To

2-3-35 2 P.M.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
2 MAR. 1935
R. & I. No. 2169
File No.

The Commissioner of Income-tax,
Civil & Military Station,
BANGALOI

Subject :—

Relief from double taxation in and the United Kingdom.

SIR,

I have the honour to invite a reference orders of the Central Board of Revenue commun with your endorsement No.3694, dated the 19th that the Tobacco Manufacturers (India) Ltd.,s. relief from double taxation on their income a in India and not only on the part of such inc suffered tax in the United Kingdom. The dec based on their circular No.35 of 1932, dated November, 1932 and the instructions in paragr. on page 251 of the Income-tax Manual.

S.N.9 ✓ 1 Corr: page 23 (K) ✓

(L) ✓

2. The Income-tax Officer, however, brin notice a recent decision of the Court of Appe by the House of Lords in the case of "The Ass and Trading Company, Limited, versus The Comm of Inland Revenue" which makes it clear that u Section 27(1) of the Finance Act of 1920, the from Dominion tax is to be given only on that the income on which income-tax is paid in the

as well as in the United Kingdom. In that case, the income of the Company was assessed in the Uni Kingdom at £186,808 and in India at £129,365 (as corrected by the Court of Appeal), the assessment differing on account of the differences in comput tion of the income in the two countries. The Company claimed relief on the entire sum of £186, on the ground that their income was derived from Business in India which was taxed in India and th it ought not to matter at what figure the amount such income was fixed in India or the United King which depended on the Income-tax Law in the two countries. The result of such an interpretatio of Section 27(1), as pointed by the Court of Appe would be that, so far from suffering dual taxati the subject might escape a very considerable amo of taxation in both countries.

What has to be considered is whether the sa source of income has been taxed in both countrie and whether any part of such income has suffered double taxation. And if so, relief has to be gr on the part on which tax has been paid twice.

A typed copy of the judgment is enclosed fo reference and favour of return.

3. In the prefatory note to the first Editi the Income-tax Manual, it is said that the instr and notes therein have no statutory force but th income-tax authorities should conduct assessment accordance with them until they are cancelled or amended, unless in any particular instance the I tax Commissioner should desire to suspend action any particular instruction pending a representat to the Board of Inland Revenue.

For

For the assessment years 1932-33 and 1933-34, the refund was at first paid on the basis of the part of the income of the Tobacco Manufacturers (India), Limited, which suffered tax in the United Kingdom (vide orders of the Commissioner No.384, dated the 17th January, 1933), but those refunds were revised under the orders of the Central Board of Revenue, D.A.Dis.No.286-I.T./34, dated the 21st April, 1934, and an additional refund of Rs.8,181/11 and Rs.10,323/9/- for the two assessment years 1933-and 1932-33, respectively, were made on 1st June 19

S.N. 5 Cor: page 10 (K)

S.N. 8 Cor: page 22 (K)

The difference in refund calculated on the Indian income and on the remittances to the United Kingdom which is taxed there is considerable and I therefore request that the Central Board of Revenue be addressed urgently to state whether in view of the decision in the case of "The Assam Railways and Trading Company versus The Commissioners of Inland Revenue", refund should not be made only on the amount taxed in the United Kingdom.

4. As regards the refunds already made in June 1934 for the years 1932-33 and 1933-34, I request that the Commissioner may review them under Section 33(1) of the Act and ask the Income-tax Officer to re-assess them as the additional refunds made amount to such a large sum as Rs.18,505-4-0.

I have the honour to be,
Sir,
Your most obedient servant,

ASSISTANT COMMISSIONER.

MVS.
2/3.

S. N. 11

All Communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No.F.112-32
R.O.I.

FROM

Major C.G.N. Edwards, I.A.,

SECRETARY TO THE HON'BLE THE RESIDENT IN MYSO
and
COMMISSIONER OF INCOME-TAX, CIVIL AND MILITARY S

To

The Secretary,
Central Board of Revenue,
New Delhi.

Dated, Bangalore, the 22nd March 1

Subject.

Double income-tax relief - United Kingdom and India.

.....

SIR,

I have the honour to refer to your letter D.A.Dis No. 34, dated the 21st April 1934, communicating the Board's orde the Tobacco Manufacturers (India) Ltd., Bangalore, should be relief from double taxation on their income as assessed in In not only on the part of such income which suffered tax in the Kingdom. This decision was based on the Board's circular No. 1932, dated the 28th November 1932, and the instructions in p 33-B on page 251 of the Income-tax Manual (Fifth edition).

S.N.8
Cor.p.22

(L)

2. The Income-tax Officer, Civil and Military Station, has, however, brought to my notice a recent decision of the C Appeal confirmed by the House of Lords in the case of "The As Railways and Trading Company, Limited, versus The Commissione Inland Revenue" which makes it clear that under Section 27(1) Finance Act of 1920, the relief from Dominion tax is to be gi on that part of the income on which income-tax is paid in the Dominion as well as in the United Kingdom. In that case the of the Company was assessed in the United Kingdom at £186,803 in India at £129,365 (as corrected by the Court of Appeal), t assessments differing on account of the differences in comput of the income in the two countries. The Company claimed rel

on the entire sum of £186,808 on the ground that their income was derived from business in India which was taxed in India and that it ought not to matter at what figure the amount of such income was fixed in India or the United Kingdom, as this depended on the Income-tax Law in the two countries. The Cou of Appeal pointed out that the result of such an interpretatio of Section 27(1) would be that so far from suffering dual taxa the subject might escape a very considerable amount of taxatio in both countries. What has to be considered is whether the same source of income has been taxed in both countries, and whether any part of such income has suffered double taxation: and if so, relief has to be granted on the part on which tax ha been paid twice. A typed copy of the judgment in the case is enclosed for reference and favour of return.

3. For the assessment years 1932-33 and 1933-34, the refund was at first paid on the basis of the part of the income of the Tobacco Manufacturers (India), Limited, which suffered tax in the United Kingdom; but these refunds were revised unde the orders of the Central Board of Revenue No.D.A.Dis No.286-I. 34, dated the 21st April 1934, and additional refunds of Rs.8,181/11/- and Rs.10,323/9/-, for the two assessment years 1933-34 and 1932-33 respectively, were made on 1st June 1934. The difference in refund calculated on the Indian income and on the remittances to the United Kingdom which are taxed there is considerable; and I therefore submit the case for the orders of the Central Board of Revenue whether in view of the decision in the case of "The Assam Railways and Trading Company versus The Commissioners of Inland Revenue" refund should not be made only on the amount taxed in the United Kingdom. If the Board decides that refund should be granted only on that part of the Indian income which actually suffered double taxation, I propose

to

* S.N.6 Cor: page 22

to revise, under Section 33 of the Act, the refund orde
issued on the 1st June 1934 and to direct the Income-ta
Officer to recover from the Company the amounts refunde
in excess. As action under Section 33 has to be taken
within a year of the passing of the refund orders (i.e.
before 1st June 1935) I request the favour of a very ea
reply.

Para 81 of the Income-tax Manual - page 225.

I have the honour to b
Sir,
Your most obedient serv

22/3

SECRETARY TO THE RESIDE
and
COMMISSIONER OF INCOME-TA

Copy to the Assistant Commissioner of Income-tax
Civil and Military Station, Bangalore for information.

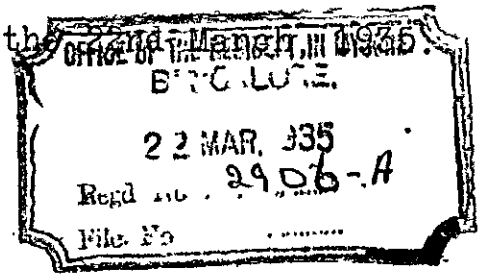
PKH
22.3.

13

D.O.No.F.3231 S.N.12 Office of the Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore

Urgent Copy 23/3

Dated the 22nd March, 1935.



My dear Edwards,

S.N.10 Corr: pages 27.29 (14)

Please see my official letter No.F.3231 of the 2nd instant regarding relief to be given to the Tobacco Manufacturers (India), Ltd., Bangalore, from double - taxation in India and the United Kingdom.

It seems clear from the judgment enclosed with my letter that the relief has to be given on the amount of income which has actually suffered taxation in both the United Kingdom and India. Under this decision, we get about Rs.5,000/- of tax more from the company for the curren year and should recover about Rs.18,500/- overpaid to the Company in June 1934.

I therefore requested you to address the Central Board of Revenue urgently so that we may recover Rs.23,500/- before the 31st of March.

As the official year is drawing to a close, the Income-tax Officer proposes to apply the decision referred to above in the assessment for the current year subject to revision if necessary.

As regards the refunds made for 1932-33 and 1933-34, I request that you may pass early orders under Section 33(1) of the Act so that the excess amount refunded

can

can be collected as soon as the orders of the Central Board of Revenue are received.

Yours sincerely

Major C.G.N.Edwards, I.A.,
Secretary to the Hon'ble the Resident
in Mysore & Commissioner of Income-tax,
Civil & Military Station, Bangalore.

MVS.

Issued
by
25.3.35

D.O.No. F.112-32
R.O.I.

S.N. 13

35

25th March 1935.

My dear MacIver.

Please refer to your demi-official letter
S.N. 12 No.F.3231, dated the 22nd March 1935, regarding grant of relief to the Tobacco Manufacturers (India), Ltd., Bangalore, from double taxation in India and the United Kingdom.

I have already addressed the Central Board of Revenue and sent you a copy of my letter for your information. As regards the recovery of excess refunded in June 1934, I would prefer to defer action till Board's orders are received, unless there is any fear that action under Section 33, if taken after the 31st March 1935, would be time-barred.

Yours sincerely,

Lowe 25/3

L.J. MacIver, Esq., I.C.S.,
Assistant Commissioner of Income-tax,
Civil and Military Station, Bangalore.

PKH 25.3.

25/3

S.N. 14

D.A.Dis. No. 316-I.T./35.

CENTRAL BOARD OF REVENUE.

FROM

Rai Bahadur Pandit Ram Nath, B.A.,

Second *Secretary, Central Board of Revenue,*

To

The Secretary to the Hon'ble the Resident in Mysore and Commissioner of Income-tax, Civil and Military Station, Bangalore.

Simla/New Delhi, the 22nd April *1935.*

SIR,

Double income-tax relief - United Kingdom and British India - Decision of the House of Lords- Assam Railway and Trading Company Ltd.- Applicability of in India - Your letter No.F.112-32/R.O.I., dated the 22nd March 1935.

S.N: 11
Cor: pages 30-32

(K) With reference to your letter quoted above, I am directed to say that the Central Board of Revenue has ascertained that the Board of Inland Revenue has not yet arrived at any conclusion regarding the application of the decision of the House of Lords in the case of the Assam Railways and Trading Company Limited versus the Commissioner of Inland Revenue, in regard to the future practice to be followed in England and that they are almost as far as ever from a clear solution of the general problem. Instructions regarding its applicability in India will be issued on receipt of the final views of the Board of Inland Revenue. I am therefore to request you to follow existing instructions in dealing with cases that now arise.

2. The typed copy of the Judgment received with your letter is returned herewith.

30-4-35

OFFICE OF THE RESIDENT IN MYSORE
BANGALORE.
29 APR. 1935
Regd. No. 4179
File No. 4078/35

I have the honour to be,
Sir,
Your most obedient servant,

25-4-35

Second Secretary, Central Board of Revenue.

H/22

S.N. 15

37

THE OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE,

Bangalore, the 13th May 1935.

No. 463/35/R.O.I.

A copy of the undermentioned paper(s) is forwarded to the Assistant Commr. of Income-tax, C.& M. Station, Bangalore, for information and guidance with reference to endorsement/~~letter~~ from this office No.F.112/32/R.O.I., dated the 22nd March 1935.

S.N.11 or. pages 30-32 'K'

2. The assessment records for 1932-33 and 1933-34 and the typed copy of the judgment forwarded with his letter No. F.3231, dated the 2nd March 1935 are returned.

S.N.10 or.pages 7-29 'K'

for information, in continuation of ~~the correspondence ending with (his)~~ with reference to

Memorandum / letter / endorsement from

~~No.~~ , ~~dated~~ the

By order, etc.,

For Secretary / ~~Asst. Secy.~~ to the Resident in Mysore. & Commissioner of Income-tax

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List of papers.

S.N.14 P.U.C. Letter from the Second Secretary, Central Board of Revenue, D.A. Dis. No. 316-I.T./35, dated the 22nd April 1935.

1-5-35

P.32

File No. 471

1935.

Collection No.

CB 2/7/47 mas 3/7

Mysore Residency

Bangalore.

Pl. 5-Feb 11

Pros. / Serial Nos. 1 — 11

Feb

Subject.

Physical training in Educational Institutions of the Mysore State — Allowance to certain teachers

Previous References.

273/34

Later References.

12,10/36

71 68.3-37

R. dis. 792-38

RF 467/1941

"A"

21/9/45

NOTES AND PRECIS.

D.No.8653 S.N.12.

The scheme for physical training of pupils in the schools in the Civil and Military Station of Bangalore as originally sanctioned in 1932 included inter alia the following provision for recurring expenditure on account of allowances at the rate of Rs 3 and 4 to physical instructors.

S.N.4 F.98-32 dj (K)

By Government.

	Schools.	Rate of allowance per mensem.	Amount per annum.
1.	3 Municipal Higher Elementary Schools.	Rs.4	Rs.144
2.	5 Municipal Primary Schools	Rs.3	Rs.180
3.	8 Aided Primary Schools	Rs.3	Rs.288
4.	1 Garden School	Rs.3	Rs. 36
5.	Government Training School- Allowance to one teacher	Rs.4	Rs. 48
6.	Government Training School- Allowance to part time Director of Physical Education	Rs.10	Rs.120
	By Municipal Commission.		
7.	10 Lower Elementary Schools.	Rs.3	Rs.360

The expenditure on account of garden school is longer necessary as that school has been closed with effect from 1st April 1933. With the appointment o whole time Director of Physical Education in the Training School(which was not in the original scheme the allowance intended for a teacher and a part-time Director of Physical Education (items 5 & 6) has ceased to be paid. The expenditure borne by the Mysore Assigned Tract revenues therefore comprises the allowance paid under items 1 to 3 and amounts to Rs.612/- per annum. The allowance in accordance with the

S.N.17 F 98-32 dj (K)

the presentlscheme is paid to 16 schools at the rate of one teacher per school.

The Inspector now recommends to distribute the sanctioned amount of the allowances to 23 schools instead of 16 schools by reducing the rate of allowanc from Rs.3 to Rs.2. The proposal does not involve any extra expenditure.

It seems necessary however to examine the justification of this allowance under the present conditions as compared with the conditions that existed when the payment of an allowance was thought necessary. It will be seen that the system of payment of an allowanc to physical instructor in each school was sanctioned at a time when such instructors were not available and teachers of ordinary secular subjects were specially trained to give instructions in physical training. The position is now altered on account of the appointment of a whole time Director of Physical Education in the Training School. The Inspector says that as a result of the intensive physical training for teachers held by the Director of Physical Education most of the Boys' Schools in the Station have teachers specially qualified to conduct physical training. The teachers who take physical training work do their work instead of, and not in addition to, their ordinary duties. There is no necessity to give any allowance to a teache for duties performed during his working hours which forms an integral part of his work. Further we have improved the whole Scheme for physical training of pupils by the appointment of a qualified full time Director of Physical Education in the Training School.

It was envisaged in the letter to the Government of India in respect of the scheme for Physical training

of

S.N. 16
D.O.F. 417-29
(Para 4)

of pupils in the schools in Coorg that the supply of teachers competent to conduct physical training in schools could be ensured by making provision in the Government Training School for training teachers not only in teaching the ordinary subjects but also in conducting physical exercises in the schools in which they will be appointed after training. Until adequate arrangements were made in the Training School in this behalf the only course open was to give the existing teachers an intensive course of training and to allow them an allowance until such time as more teachers would become available under the scheme for the training school. The scheme for the training school has become an accomplished fact by the appointment of a full time Director in that school and the allowance in Coorg should cease to be paid when the teachers trained under this scheme come out of the Training School in sufficient numbers.

The principle adopted for Coorg should no doubt apply with equal force in the Civil and Military Station as well. Now that most of the Boys' schools in the Station have men specially qualified in physical training (vide condluding portion of para 2 of Inspector's letter S.N.) it seems that the time has arrived to consider the discontinuance of the allowance. Moreover the present position of the Mysore Assigned Tract revenues demands a thorough investigation into the avenues for reduction in expenditure wherever possible.

As however the Inspector is reluctant to recommend the stoppage of the allowance all of a sudden, perhaps his revised scheme may be sanctioned for a year on the distinct

distinct understanding that the payment of the allowance should thereafter be discontinued.

Under the existing scheme the Municipal Commission pay the allowance to 10 schools at the rate of Rs. 3 per teacher per school per mensem. The total annual expenditure incurred by the Commission on this account is Rs. 10 x 3 x 12 or Rs. 360. The Commission will have to adopt one of the following ways to give effect to the Inspector's present suggestion:-

(1) Grant of allowance to 2 teachers in each of the 10 schools at Rs. 2 each instead of Rs. 3 to one teacher.

(2) Grant of allowance at the rate of Rs. 2 instead of Rs. 3 per teacher in the 10 schools.

(3) Grant of allwance to 2 teachers in some of the scholls and to one teachers in the remaining schools all at the rate of Rs. 2 each.

Under item (1) the expenditure will amount to 10 X 2 X 2 X 12 or Rs. 480. This will involve the Commission to an additional expenditure of Rs. 480-minus Rs. 360 or Rs. 120

Under item 2 the expenditure will amount to Rs. 10 X 2 X 12 or Rs. 240. This will result into a saving of Rs. 120 which may be distributed to any other schools where there are qualified instructors.

Under item 3 the distributation can be adjusted without any material additionals expenditure or savings.

Before actually sanctioning the Inspector's scheme the P.M.C. may be asked whether the Commission agree to make the corresponding change in the allowance given to schools which are paid from the Municipal funds.

Draft submitted.

(from page 6)

30.10.35

A.S. T.N.T. 6-11-35

(from para 6 ante)

15

We may make the enquiry as proposed.

16

There is however an aspect of the scheme which strikes one as anamolous; we are told that the teacher who gives physical training lessons does not put in any more hours of work than his colleagues and that when he gives physical training lessons another teacher takes his class. In other words the teacher who gives physical training lessons receives remuneration for these lessons and his regular salary while another actually does part of his work.

17

If the system of granting an allowance for giving physical training lessons is to continue it seems equitable that the physical training teachers be required to give physical training lessons in addition to and not instead of their ordinary class teaching. A draft is put up in case this aspect is to be further examined.

11

12.11.38.

Secy.

18.

The file may be sent u/o to Inspector of Schools. Will he please see the noting from paragraph 6 onwards. It is true that we have to make every effort to reduce expenditure in the Assigned Tract budget in every possible direction; and in these circumstances we might ask ~~him~~ Inspector to consider again whether there is justification for continuance of the allowances now that the Physical Training work is done by the teacher as a part of his regular ordinary duties during school hours. One can understand the danger that immediate withdrawal of the allowances might kill the newly-born enthusiasm; but might it not be possible to withdraw the allowances

gradually

gradually by continuing to grant them (at the existing or a reduced rate) to teachers who are already drawing the allowance and refusing to give the allowance to any other teacher either now or in future ?

19.11.35

To:

The Inspector of Schools, Coorg and.
Bangalore.

W.G. No.D. 8653 dated the 19th Nov. 1935.

Two classes of Physical Training teachers are involved. On the one hand, there are those, a large majority, who have qualified themselves, by attending Vacation courses, to teach the subject. It was as a reward and encouragement to such men that the allowance scheme was proposed. It was never, I think, intended that these men should take the subject outside school hours.

The main point of my present proposal is that the award of this bonus should not be arbitrary, but should be made to all simialrly qualified men, on grounds of equity

A very few of the present teachers of the subject have recently left the Training school after having studied the subject in the ordinary course of their professional training under the Director of Physical Education. It may indeed be contended that it is harder to justify the award of the allowances to these men than to those others who have given up their own time to acquire an additional qualification. But the Director of Physical Education points out that these ' two year ' men have a much more thorough knowledge of the subject than the ' vacation ' men. The allowance may, I think, not unreasonably be regarded as

as a bonus for what at this stage is a ' specialist ' qualification. It serves to emphasize the importance of the subject and to establish firmly the teaching of it on the right lines. Much good has come of the scheme. But I have admitted in my letter that the justification for the allowance is open to argument. I have written " I am reluctant, to propose <u>at present</u> any step which would be likely to diminish the existing enthusiasm for the work ... but I agree that the liability should diminish as the subject takes firm root and my proposal <u>does</u> tend towards the desired end by involving the immediate reduction in the <u>rate</u> of the allowance. It would meet the case fairly, I think, if the Residency would approve of my proposal modified as follows:-

"covered by S.N. 15

(i) An allowance to be given (from the date of issue of orders) to all teachers at present trained for the subject, at the rate now proposed viz Rs.2/- (the present rate is Rs. 3/-)

(ii) This allowance to be discontinued after March 1937

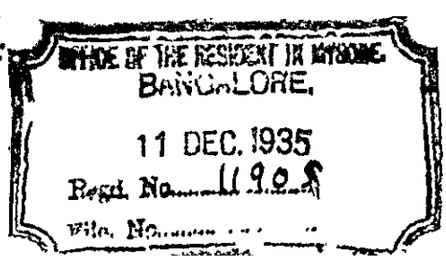
(iii) No teachers other than those at present qualified to teach the subject to receive the allowance at any time.

Next year's liability would then be approximately the same as that for this year, the amount being, however, more widely distributed than at present. Thereafter, no expenditure for this purpose would be incurred.

It would be well if the Municipal Commission adopted the same plan, in respect of their schools, as is approved for schools paid for from Mysore Assigned Tract Funds.

G.O. No. 4757 | B | 68 | 35
10 Dec 1935

9/12/35



12

The Inspector's modified proposals contained in para. 21 ante amount to the suggestion made in para. 12 , namely that the allowance be reduced from Rs. 2 to 3 and be made available for more teachers than at present, that the system be continued for one year from 1936 and that it be discontinued thereafter. This may if approved be accepted. It seems desirable that Municipal Commission should also adopt the same plan. They may be addressed in the first instance.

Draft submitted.

K.W.
17.12.35

~~Secy~~
T.N.T
19-12-35

24. Have added a paragraph to the draft.
Rejoin -

Gone
21.12.35.

S.N.(13) Done.

Amrit
15/2/36

D.No. 12217 S.N.14

The continuance of the appointment for a further period of one year may be sanctioned.

Draft submitted.

19.12.35

T.N.T. 19-12-35

20/12/35

S.N. (15) Issue.

D.No. 2454 S.N.16

Please see S.N. 12 and 13. The Municipal Commission have decided to discontinue the payment of the allowance at once as from 1st April 1936 and have not accepted the proposal of the Inspector to continue the allowance on a reduced scale for one year and then to discontinue it altogether. As it is desirable to have a uniform procedure for both Govt. and the Municipal Commission in respect of this allowance the Inspector may be asked whether the allowance paid by Govt, may also be discontinued from 1st. April 1936. This will bring an annual saving of Rs. 624 to Govt.

Draft submitted.

23.3.36

T.N.T. 25-3-36.

26/3

S.N. (17) Issue.

CORRESPONDENCE.

S N. 1

Letter dated 18-1-35, from the Director of Physical Education, C. & M. Station, Bangalore, to the Inspector of Schools, Coorg and Bangalore.

Subject:- Special class in Physical Education activities for the teachers in the Civil and Military Station, Bangalore.

I beg to bring the following proposals for sanction and orders thereon.

I beg to suggest that a Refresher Course in Physical Training work may be held during the months of April and May 1935 to train the teachers of the station. The course may be open to all those who desire to undergo the training.

Class-room teachers and those employed as special teachers of Physical Training will find the course an excellent opportunity to refresh and to learn new activities.

While the emphasis will be on activities suited for Elementary Schools attention will be given to other more advanced activities depending upon the needs and interests of those attending. The course will consist of Theory and Practice in Physical Training work.

I feel that if permission is given to hold this course then this will satisfy the needs and wants of those schools that are not having trained men. Further the course will consist of imparting games that are new and that can be played with what little space the schools are having.

From my rounds to the various Elementary Schools what I feel is that a refresher course is necessary for the teachers to be trained. Many of the ~~teachers~~ School are having teachers who are not able to teach games in a manner as to make the boys feel at home and take to Physical Education.

If the proposals are accepted I request that all the Schools may be informed and asked to send their teachers who

want

want to undergo the training.

The best date suitable for holding the course is from April 10th to 31st May 1935.-

---

Office of the Inspector of Schools,
Coorg and Bangalore,
Bangalore, Dated 18.2.1935.

No. 520/2.22

Copy forwarded to the Secretary to the Hon'ble the Resident in Mysore, Bangalore.

2. I consider that the course will be beneficial to the teachers in Elementary Schools. The cost of running the course will be Rs.20/- as mentioned below:-

OFFICE OF THE RESIDENT IN MYSORE
BANGALORE
20 FEB 1935
Regd No. 1761
File No. 471/35

1) Chunam.	Rs.	5- 0- 0.
2) First Aid.	"	5- 0- 0.
3) 2 Doz. wooden balls.	"	4- 0- 0.
4) Sundries.	"	6- 0- 0.
		20- 0- 0.

I request that sanction may kindly be accorded to the expenditure which will be debited to 'Account-II-Education-E-Special-Government Special Schools-E-2-Other charges-y Miscellaneous' in the budget for 1935-36.

H. Edmonds

Inspector of Schools,
Coorg & Bangalore.

S.N.2

2

DEPARTMENT.

BRANCH.

File No.

Serial No.

Draft Letter / Memorandum / Telegram — Proceedings of the Hon'ble the Resident in Mysore.

No. 471/35 Dated 8/3/ 1935

R.O.II

Class for telegrams

Ordinary / Express / Urgent* / Priority / Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

To be issued on

Issued on

S.N.28

1st Reminder

2nd Reminder

3rd Reminder

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

To

Read:- Endorsement from the Inspector of Schools Coorg and Bangalore No. 520/2-32, dated the 18th Feby. 1935.

Order.

Under rule 61 of the Book of Financial Powers the Hon'ble the Resident is pleased to sanction an expenditure of Rs. 20 (rupees twenty only) for conducting a of refresher course in physical training for teachers of Elementary Schools in the C. & M. Station of Bangalore.

2. The expenditure should be met from the allotment in the M.A.T. budget for 1935-36 under the head 'Account II- Education- E Special - Govt. Special Schools- E 2 Other Charges- Miscellaneous.

For Secy. to the Resident.

The Inspector of Schools, Coorg and Bangalore,

The A.G., Madras.

S. S.

MrGIPC—S1—158(Genl)MFP—(M-1983)—3-5-34—50,000 Pads.

28.2.35 T.N.T 28-2-35

OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.

Fort St. George, 25th March *1935*.

No.Bang.6-8-972

Enclosures.

From

The Accountant General,
(T.A.D. III Section),
Madras.

To

The Secretary to the Hon'ble
the Resident in Mysore,
Bangalore.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
27 MAR. 1935
Regd. No. 3070
File. No. 471/35

Sir,

Subject:-Recovery of contribution towards the entertainment of a temporary peon for the Director of Physical Education, Bangalore.

I have the honour to invite a reference to proceedings No.F.293-34/R.O.II dated 8-11-1934 and 29-11-1934 of the Hon'ble the Resident, on the subject indicated above and to request that early arrangements may kindly be made for the recovery of the contribution due from the Municipal Commission in respect of the post of a temporary peon on Rs.15/- for the Director of Physical Education entertained by the Inspector of Schools, Coorg and Bangalore, from the 4th December 1934.

S.W. 24 & 27
Pages 34 & 39
F.293-34

I have the honour to be,
Sir,
Your obedient servant,

R. Srirangarajan

Assistant Accounts Officer.

PKS

THE OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE,

Bangalore, the 25th April 1935.

Issued 26/4/35

No. 471-35/R.O.II

A copy of the undermentioned paper(s) is forwarded to the

President, Municipal Commission, C. & M. Station,

Inspector of Schools, Coorg and Bangalore

Bangalore, for necessary action, with reference to the Proceeding of the Hon'ble the Resident No. 293-34/R.O.II, dated the 8th

S.No.24 Page 34 of 293-34

~~for information~~, in ~~continuation~~ of / with reference to ~~the correspondence ending with (his)~~

~~Memorandum~~ / ~~letter~~ ~~from~~ / ~~endorsement~~

November 1934.

~~No.~~ , ~~dated the~~

By order, etc.,

~~Secretary~~ / Asst. Secy. to the Resident in Mysore.

List of papers.

Letter from the A.G., Madras, No. Bang.6-8-972, dated the 25th March 1935.

S.N.3.

1.4.35

T.N.T. 1-4-35.

EDUCATIONAL DEPARTMENT.

In future letters, please quote No. 2208 dated B 68-35 and short title.

Rec'd — Enclosures —

Reg'd — Spare copies —

All communications to be addressed to the official address and not by name.

Dated 15 JUNE, 1935 193 .

From

F.F.C. Edmonds Esq., M. A., B. Sc.,

Inspector of Schools, Coorg and Bangalore.

To

The Accountant-General,

Madras.

Sir,

With reference to your letter No. Bang. 6-8-125, dated 27-5-35 to the Secretary to the Hon'ble the Resident in Mysore, I have the honour to state that the President, Municipal Commission, C. & M. Station, Bangalore, reports that the sum of Rs. 19- 8- 0, towards the contribution of the temporary peon's pay, was remitted into the Treasury on 11-5-35 as per chalan No.107.

2. This was reported in my letter No.1931/B.68/35, dated the 27th May 1935.

OFFICE OF THE RESIDENT IN MYSORE. BANGALORE. 17 JUNE 1935 Regd. No. 5845 File. No.

M.2209 B 68.35 15 JUNE, 1935

I have the honour to be,

Sir,

Your most obedient servant,

(sd.) F. Edmonds,

Inspector of Schools,

Coorg & Bangalore.

Copy forwarded to the Secretary to the Hon'ble the Resident in Mysore, Bangalore, with reference to his No. 471/35/R.O.II, dated 8-6-35.

Edmonds

Inspector of Schools,
Coorg & Bangalore.

17/6

S N. 6 J T.

May be filed

25.6.35 T.K.T. 25-6-35.

ENCL 10

Letter No.158/35, dated 22.7.1935 from the Director of Physical Education, Bangalore, through the Headmaster, Government Training School, Bangalore, to the Inspector of Schools, Coorg and Bangalore.

With reference to your letter No.2865/B.63-35, dated 20th July 1935, I beg to submit a revised estimate for the Physical Training equipment and I request you to kindly sanction the same.

4 Foot Balls complete set ---	Rs. 32/-
6 Extra bladders of diff.sizes---	" 15/-
12 spare laces. --- ---- ---	" 0-12-0
6 Hockey Balls --- --- --	" 24/-
1 Volley Ball complete and extra bladder -----	" 10/-
1 Tenikoit set --- --- ---	" 10/-
Mats for wrestling and Ji-Jitsu	" 60/-
Boxing gloves one set. -------	" 32/-
Ropes for Boxing Ring.-------	" 20/-
Basket Balls three sets.	" 30/-
*.Cross Bars for Foot Ball and Hockey.	" 30/-
	Rs.263-12-0

Rupees two hundred and sixty-three and annas twelve or

* Foot Ball cross bars 24 ft long by 4" X 3".
As 24 feet length is not available two of 13 feet lengt will have to be joined.
Therefore price of two bars for Foot Ball inclusive of all charges for joining --- ---- Rs. 24/-
Wood--- 21-8-0
Iron clamps. 1-8-0
Fixing charges. 1-0-0
24-0-0
Hockey 13 feet long by 3" x 2" two bars ----- Rs.6/-

Total for Foot Ball and Hockey --- Rs.30/-

OFFICE OF THE RESIDENT IN MYSORE BANGALORE. 26 JULY 1935 Regd. No. 7173 File No.

No.124/35, dated 22.7.1935.
Submitted to the Inspector of Schools, Coorg and Bangalore, for favour of sanction.

(Sd) N.Maindappa,
Headmaster, Govt., Trg., School, Bangalore.

No.2949/B/63/35 Office of the Inspector of Schools, Coorg and Bangalore, d/ - JULY 1935

Copy forwarded to the Secretary to the Hon'ble the Resident in Mysore, Bangalore, with the request that the purchase of the equipment may kindly be sanctioned at a cost of Rs. 263-12-0.

2. Two-thirds of the expenditure will be met from the allotment in the Mysore Assigned Tract budget for the curren year under the head "Account II - Education - E.Special -

Government Special Schools - E.2. Other charges - Miscellaneous" and one-third from the Coorg budget.

Inspector of Schools,

PR/24.7. Coorg and Bangalore.

DEPARTMENT.
BRANCH.

File No.
Serial No.

Issued K.R.N. 15.8.35

Draft Letter / Memorandum / Telegram

Class for telegrams: Ordinary / Express / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams.

No. 471-35 R.O.II Dated 15. 8. 1935

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures S.N. 9

(Code word for telegrams)

Not printed.

To

The Inspector of Schools,
Coorg and Bangalore.

Subject:- Physical Training equipment.

Reference your endt. No. 2949/B/63/35, dated the 25th July 1935.

Under Rule 61 of the Book of Financial Powers the Hon'ble the Resident is pleased to sanction an expenditure of Rs. 263-12-0 (rupees two hundred and sixty three and annas twelve) for the purchase of articles mentioned in the appended list for the use of the physical Training classes of the Govt. Training School, Bangalore.

Two-thirds of the expenditure should be met from the allotment in the M.A.T. budget for the current year under the head ' Account II- Education -E. Special - Govt. Special Schools - E. 2 Other Charges Miscellaneous'- and one third from the Coorg budget.

Portion marked 'A' in this Rule.

Copy to the Asst for file.

MGIPC—S1—1989(CPS) MFP—(M.1738)—19-2-35—30,000 Pds.

Copy to the A.G., Madras.

Well 16.8.35

10/8

List of articles required for the use of the Physical Training classes of the Government Training School, Bangalore.

		Rs.
4	Foot Balls complete set. ..	32/-
6	Extra bladders of different sizes.	15/-
12	spare laces. ..	-/12/-
6	Hockey Balls. ..	24/-
1	Volley Ball complete and extra bladder.	10/-
1	Tenikoit set. ..	10/-
	Mats for wrestling and Ji-Jitsu.	60/-
	Boxing gloves one set. ..	32/-
	Ropes for Boxing Ring. ..	20/-
	Basket Balls three sets. ..	30/-
	Cross Bars for Foot Ball and Hockey.	30/-
		263/12/-

(Rupees two hundred and sixty-three and annas twelve only).

---:O:---

"C O P Y"

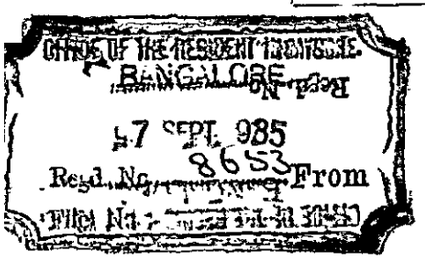
6/c

13/8/32

SUPERINTENDENT, RESIDENT'S OFFICE.

EDUCATIONAL DEPARTMENT.

In future letters, please quote No. 3535/B/68/35 dated and short title*	Rec'd / Reg'd	Enclosures / Spare copies	All communications to be addressed to the official address and not by name.



Dated 7 SEP. 1935 193 .

From

F.F.C. Edmonds, Esq., M.A., B.Sc.,
Inspector of Schools, Coorg and Bangalore.

To

The Secretary to the Hon'ble the Resident
in Mysore, Bangalore.

Sir,

I have the honour to refer to your letter No. 6943-98-1932, dated the 17th October 1932, sanctioning a scheme for the improvement of Physical Training of pupils in the schools in the Civil and Military Station, Bangalore. An important item of this scheme is the payment of an allowance to certain teachers who, being trained at a short course of physical training, take charge of this work in their respective schools. This allowance was to be paid (so far as Government funds were concerned) to eight Municipal schools, financed at that time under the 'Five Year Programme', by the Central Government, and to eight aided Primary schools from Assigned Tract revenues. The whole of the allowances are now paid from Assigned Tract revenues since the Local Government has taken over from the Central Government all financial responsibility for the institutions opened under the Five Year Programme. The total of these allowances would come to Rs. 612/-:-

(Item I of the sanctioned scheme)	3 Municipal Higher Elementary schools	Allowances of Rs.4/-	... Rs. 144/-
(Item II of the sanctioned scheme)	5 Municipal Primary schools-	Allowances of Rs.3/-	... Rs. 180/-
(Item IV of the sanctioned scheme).	8 Aided - Primary schools.	Allowances of Rs.3/-	... Rs. 288/-
			Rs. 612/-

2. This amount has not been paid in full each year since, for various reasons, the schools for which the allowance was intended have not always had the services of a trained teacher. Last year, Rs.324/- was paid to the Municipal Commission on this account and Rs.174/- to aided Primary schools.. On the other hand, in certain other schools not mentioned in Mr. Mohiyuddin's letter No.2417-2-32, dated 6.9.1932, there have been trained teachers for physical training work who have not been given this allowance. During the hot weather vacation this year, the Director of Physical Education held a short intensive course in Physical Training for teachers, and as a consequence most of the Boys' Schools in the station have now men specially qualified in this work.

S:N-3 98-32

3. Now it is clearly unjustifiable to continue to grant this allowance to certain teachers selected somewhat arbitrarily, when there is no provision for giving the allowance to other teachers similarly qualified and doing the same special duties. I have considered the question of the justification for this allowance. The teachers who take physical training work, in most cases perform these duties instead of, and not in addition to, their ordinary class teaching, i.e., when they give physical training lessons their class is taken by another teacher, and they do not work for longer hours than do the other teachers who spend their full time in the class rooms. From this point of view the justification for the allowance is questionable. But in view of the marked and almost universal improvement in the Physical Training work in schools since the inauguration of this scheme, and especially since the appointment of the Director of Physical Education, I am reluctant to propose at present any step which would be likely to lessen the existing enthusiasm for this work, or which would lead to a falling off in the good standard attained by many of the schools. I therefore propose (1) that the allowance should be reduced to Rs.2/- (2) that the allowance be paid to two

trained men in each of the three Municipal Higher Elementary schools as these are very large schools (at present a higher rate is being paid to one man only) and to one trained man in each of the 5 Municipal Primary schools which are paid for from Assigned Tract funds.

(3) that the allowance be paid for one teacher in every Boys' aided Primary schools (Indian) where there is a teacher who is qualified to give instruction in Physical Training and (4) that the allowance should not be paid unconditionally, but only after the Director of Physical Education has certified each year that the physical training work in the school has been satisfactorily carried on during the year.

The cost of this proposal is as follows:-

For 3 Municipal Higher Elementary Schools ..	3 x 2 x 12 x 2 ---	Rs.144/-
For 5 Municipal Primary Schools	5 x 2 x 12 ---	Rs.120/-
For 15* Aided Primary schools --	15 x 2 x 12 ---	Rs.360/-
23		Rs.624/-

* At present 15 of the Aided Primary Boys' schools have qualified teachers to teach physical training.

5. It will be seen that the cost of my proposals is almost identical with the total cost of the allowances given under the present scheme. The two main points of my present proposals are: (i) the award of the allowance (on a reduced scale) to one ~~one~~ qualified teacher (2 in the case of the Municipal Higher Elementary Schools) in all schools which have such qualified teacher and (2) the proviso that the award of the allowance shall be conditional upon the report of the Director of Physical Education. I request that these proposals may kindly be sanctioned. Since the teachers are paid monthly, the modified scheme may, I suggest, be ordered to be operative from the date of the issue of the orders approving my proposal.

6. I presume that, if the changes that I have proposed are approved, the Municipal Commission will make the corresponding change in the allowances given to the schools which are paid for from Municipal funds (Item III of the sanctioned

scheme).

I have the honour to be,

Sir,

Your most obedient servant,

Inspector of Schools,

RM/4.9. Coorg and Bangalore.

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. F.471-35
R.O.II

Isaac
Rd 4.1.36

FROM

Major C. G. N. Edwards, I.A.,

SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE.

To

The President, Municipal Commission,
Civil and Military Station, Bangalore.

Dated Bangalore, 4th Jan 6 ~~December 193~~

Subject.

PHYSICAL TRAINING SCHEME.

SIR,

I am directed to say that the Inspector of Schools has suggested the following modifications in the scheme for physical training of pupils in the schools in the Civil & Military Station of Bangalore sanctioned in letter from this Residency to the Inspecto No.6943, dated the 17th October 1932, a copy of which was forwarded t you:-

(1) that the allowance be reduced from Rs.3/- to Rs.2/- and be paid to two trained men in larger schools and to one man in every boys' school where there is a teacher qualified to give physical training.

(2) that the allowance be discontinued altogether after March 1937.

(3) that no teachers other than those at present qualified to teach the subject be given the allowance at any time.

Before sanctioning the modifications so far as they relate to the allowances paid out of Mysore Assigned Tract funds, the Hon'ble the Resident would be glad to know whether the Municipal Commission have any objection to adopting them in respect of their schools.

The cost of the proposal in the Municipal schools would be as follows:-

(a) Rs.480/- if the allowance is paid at Rs.2/- each to two teachers in each of the ten schools instead of to one teacher,

(b) Rs.240/- if the allowance is paid at the rate of Rs.2/- per teacher in the 10 schools, and

(c)

(c) Rs.360/- as at present or thereabout if the allowance is paid to two teachers in some of the 10 schools and to one teacher in the remaining schools all at the rate of Rs.2/-;

and the grant of the allowance would in each case be conditional upon the report of the Director of Physical Education.

I have the honour to be,

Sir,

Your most obedient servant,

d/c 3/11.

SECRETARY TO THE RESIDENT.

RJ

EDUCATIONAL DEPARTMENT.

In future letters, please quote No. 4850/B1/63/35 dated and short title*

Rec'd

Reg'd

Enclosures

Spare copies

All communications to be addressed to the official address and not by name.

OFFICE OF THE RESIDENT IN MYSORE
BANGALORE
17 DEC. 1935
Regd. No. 12217
File. No.

Dated 16 DEC. 1935 193 .

From

F.F.C. Edmonds, Esq., M.A., B.Sc.,

Inspector of Schools, Coorg & Bangalore,

Bangalore.

To

The Secretary to the Hon'ble the Resident in Mysore,

Bangalore

Sir,

I have the honour to invite your attention to your No. F.293-34/R.O.II dated 8-11-1934 sanctioning for a period of one year the appointment of a temporary peon on Rs. 15/- per mensem for the Director of Physical Education, Civil and Military Station, Bangalore.

2. The present incumbent was employed with effect from 3-12-1934. For the reasons given in my letter No. 1878/2-32 dated 27-6-1934, I find that the continued employment of the peon is absolutely necessary for the efficient discharge of the duties of the Director of Physical Education. I therefore request you to be good enough to move the Hon'ble the Resident to sanction the continuance of the post for another year with effect from 3-12-1935. The question of the permanent retention of the post or otherwise will be taken up early next official year, so that the necessary provision may be included in the budget proposals for 1937-38, if it is decided to retain the post permanently.

3. The expenditure will be met from the allotment under " Account II - Education- E. Special - Government Special Schools. E. 1.- Pay of Establishment," one-third of it being debited to the Municipal Commission, Civil and Military Station, Bangalore.

P.T.O.

Bangalore

I have the honour to be,

Sir,

Your most obedient servant,

Inspector of Schools,
Coorg & Bangalore.

DEPARTMENT.

BRANCH.

File No.

Serial No.

Draft Letter / Memorandum / Telegram — Proceedings of the Hon'ble the Resident in Mysore.

No. 471/35 Dated 24-12-1935

R.O.II

Class for telegrams

Ordinary / Express / Urgent* / Priority / Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

To be issued on

Issued on

S.N. 14

1st Reminder

2nd Reminder

3rd Reminder

Heading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

S.N. 24
C.P. 34
F.293-34

Read:-

Letter from the Inspector of Schools Coorg and Bangalore No.4850/B/63/35, dated the 16th Dec. 1935.

Order.

Under rule 58 of the Book of Financial Powers the Hon'ble the Resident is pleased to sanction the continuance of the appointment of the temporary peon on Rs. 15 per mensem for the Director of Physical Education sanctioned in his Proceedings No. 293-34/R.O.II, dated the 8th Nov. 1934 for a further period of one year with effect from the 3rd Dec. 1935.

20/12/35

for Secy. to the Resdt.

The Inspector of Schools, Coorg & Bangalore: It is assumed that the concurrence of the Commission has been obtained to the continuance of the appointment.

The P.M.C., C.&M. Stn., Bangalore
The A.G., Madras.

Copy to C.O.

20/12/35

19.12.35

T.N.T.
19-12-35

S. 5.

MGIPC—S1—158(Cenl)MFP—(M-1983)—3-5-34—50,000 Pads.

13—2,000—5—4,—1934.

No. G.T. 5/36 Enc. 1

CIVIL AND MILITARY STATION, BANGALORE
MUNICIPAL OFFICE.

DATED 2nd March 1936.

From

L. J. MAC IVER, ESQ., I.C.S.,

President, Municipal Commission,

Civil and Military station, BANGALORE.

To

The Secretary to the Hon'ble the Resident in Mysore,

Bangalore.

E.
6 3. 36
No. 2454
File No.

SIR,

Physical Training Scheme.

With reference to your letter No.F.471-35/R.O.II, dated the 4th January 1936, on the above subject, I have the honour to inform you that the matter was placed before the Municipal Commission at their ordinary meeting held on the 27th February 1936, when it was resolved as follows :-

> *"that no fresh allowances be given to teachers in Municipal Schools in the scheme for physical training of pupils and that the existing allowances be discontinued from the 1st April 1936."*

I enclose a copy of the resolution (No.2 dated the 27th February 1936) for your information.

I have the honour to be,
Sir,
Your most obedient servant,

President, M. C.

MVL.
3-3-36.

Municipal Commission's resolution dated the 27th February 1936. (Ordinary Meeting).

---

2. Letter dated the 4th January 1936, from the Secretary to the Hon'ble the Resident in Mysore, regarding payment of allowances to teachers in Municipal Schools in the scheme for physical training of pupils.

Educational Sub-Committee's recommendation recommended.

(The Educational Sub-Committee recommends that no fresh allowances be given and that the existing allowances be discontinued from the 1st April 1936).

Resolved that no fresh allowances be given to teachers in Municipal Schools in the scheme for physical training of pupils and that the existing allowances be discontinued from the 1st April 1936.

(File No.85 of 1932).

(Sd). L. J. Mac Iver,

President, M. C.

" Copy. "

MVL.
3-3-36.

S N 15

17

DEPARTMENT.

BRANCH.

File No.

Serial No.

Draft Letter / Memorandum / Telegram

No. F. 471-35 Dated 31—3— 1936

R.O.II

Class for telegrams: Ordinary / Express / Urgent* / Priority / Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

To be issued on	Issued on
1st Reminder	
2nd Reminder	
3rd Reminder	
Heading:	
Case or Diary No.	
If post copy of telegram required	
Date of despatch of above	
List of enclosures	

(Code word for telegrams.)

12

To

The Inspector of Schools

Coorg and Bangalore.

Subject:- Physical Training Scheme

Sir,

With reference to ~~the~~ your letter No. 3535/B/68/35, dated the 7th Sep. 1935, I am directed to enclose copies of the correspondence noted in the margin and to enquire whether, in view of the decision of the Municipal Commission, it is not desirable for the sake of uniformity to discontinue the allowance paid by Govt. also with effect from 1st April 1936.

I have etc.,

26/3

For Secy. to the Resident.

* Letter to the P.M.C., C.&M. Stn., Bangalore No. F.471-35/R.O. II, dated the 4th Jany. 1936

Letter from - do- -do- No. G.T.5/36, dated 3rd March 1936.

S.N.13

S.N.15

23.3.36

T.N.T.

25-3-36

enclosures 30.3.36

S. 5.

MGIPC—S1—158(Genl)MFP—(M-1983)—3-5-34—50,000 Pads.

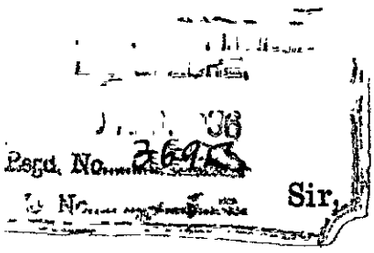
EDUCATIONAL DEPARTMENT.

In future letters, please quote No. 1212/B/68136 dated and short title*	Rec'd.	Enclosures	All communications to be addressed to the official address and not by name.
	Reg'd.	Spare copies	

Dated 1936 193 .

From
M.S.H. Thompson, Esq., B.A., I.E.S.,
Ag. Inspector of Schools, Coorg & Bangalore,
Bangalore.

To
The Secretary to the Hon'ble the Resident in Mysore,
Bangalore.



Sir,

S.N. 17 / C.O. 24 (N)

With reference to your letter No. F. 471-35/R.O.II dated 31-3-1936, I have the honour to state that in the altered circumstances I agree that it is desirable for Government to discontinue payment of the special allowance hitherto paid to class teachers in charge of Physical Training, with effect from 1st April 1936.

I have the honour to be,

Sir,

Your most obedient servant,

M.S.H. Thompson 7/4

Ag. Inspector of Schools,
Coorg & Bangalore.

SN 19

26

DEPARTMENT.

BRANCH.

File No.

Serial No.

Draft

Letter / Memorandum / Telegram

No. 471-35 R.O.II Dated 27th April 1936

Class for telegrams

Ordinary / Express / Urgent* / Priority / Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

To be issued on

Issued on

1st Reminder

2nd Reminder

3rd Reminder

Reading:

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

S.N.18
C.P.25

S.N.4
F.98-32

L & M. Stn, Bangalore,
S.N.16
C.P.22.

To

The Inspector of Schools,
Coorg and Bangalore.

SUBJECT: Physical Training Scheme.

Sir,

With reference to your letter No. 1212/B/68/36, dated the 7th. April 1936, I am directed to say that the payment of special allowances to teacher for physical training of pupils in the Civil and Military Station of Bangalore sanctioned in ~~letter from~~ this Residency Letter No. 6943/98-1932, dated the 17th. Oct. 1932, ~~may~~ should be discontinued with effect from the Ist. April 1936.

I have etc.,

25/4.

Secretary to the Resident.

Copy forwarded the President, Municipal commission, for information with reference to his letter No. G.T.5/36, dated the 3rd. March 1936.

The A.G; Madras

T.N.T
22-4-36.

S. S.
[MG]PC—S1—155(Genl)MFP—(M-1933)—8-5-34—50,000 Pads.